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VIA ELECTRONIC CASE FILING

March 29, 2019

Christine H. Black, Esq.
Acting Assistant United States Trustee
Office of the United States Trustee
Eastern District of New York (Brooklyn Office)
U.S. Federal Office Building
201 Varick Street, Suite 1006
New York, New York 10014

*Re: KPA Studio, Inc.
Chapter 7
Case No.: 19-41879-ess*

Dear Ms. Black:

I am the duly appointed Chapter 7 Trustee for KPA Studio, Inc., who filed bankruptcy on March 28, 2019. I have reviewed the Debtor's petition and Schedule D reflects that M&T Bank and Flushing Bank are secured creditors. My firm represents both of these secured creditors.

Based upon same, I believe that this is a conflict of interest, and I hereby resign as Chapter 7 Trustee for KPA Studio, Inc.

If you should have any questions or require additional information, please give me a call. Thank you for your assistance in this matter.

Very truly yours,

/s/ Richard J. McCord
RICHARD J. MCCORD
CHAPTER 7 TRUSTEE

RJM:af

cc: Nazar Khodorovsky, Esq. (via email)